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16 UNITED STATES OF AMERICA

17 UNITED STATES DISTRICT COURT

18 FOR THE CENTRAL DISTRICT OF CALIFORNIA

19 UNITED STATES OF AMERICA,

20 No. CR 2:24-cr-00205-HDV

21 Plaintiff,

22 PLEA AGREEMENT FOR DEFENDANT
23 CASIE HYNES

24 v.

25 CASIE HYNES,

26 Defendant.

27 1. Subject to the approval of the United States Department of
28 Justice, Tax Division, this constitutes the plea agreement between
the defendant and the United States Attorney's Office for
the Central District of California (the "USAO") in the investigation
of fraudulent applications for disaster loans authorized by the
Coronavirus Aid, Relief, and Economic Security ("CARES") Act and
false claims to the Internal Revenue Service in seeking refunds of
the Employee Retention Credit enacted as a part of COVID relief in
the CARES Act. This agreement is limited to the USAO and cannot bind
any other federal, state, local, or foreign prosecuting, enforcement,
administrative, or regulatory authorities.



DEFENDANT'S OBLIGATIONS

2. Defendant agrees to:

a. Give up the right to indictment by a grand jury and, at the earliest opportunity requested by the USAO and provided by the Court, appear and plead guilty to a two-count information in the form attached to this agreement as Exhibit A or a substantially similar form, which charges defendant with wire fraud, in violation of 18 U.S.C. § 1343, and false claims, in violation of 18 U.S.C. § 287.

b. Not contest facts agreed to in this agreement.

c. Abide by all agreements regarding sentencing contained in this agreement.

d. Appear for all court appearances, surrender as ordered for service of sentence, obey all conditions of any bond, and obey any other ongoing court order in this matter.

e. Not commit any crime; however, offenses that would be excluded for sentencing purposes under United States Sentencing Guidelines ("U.S.S.G." or "Sentencing Guidelines") § 4A1.2(c) are not within the scope of this agreement.

f. Be truthful at all times with the United States Probation and Pretrial Services Office and the Court.

g. Pay the applicable special assessments at or before the time of sentencing unless defendant has demonstrated a lack of ability to pay such assessments.

h. Defendant agrees that any and all criminal debt ordered by the Court will be due in full and immediately. The government is not precluded from pursuing, in excess of any payment schedule set by the Court, any and all available remedies by which to

1 satisfy defendant's payment of the full financial obligation,
2 including referral to the Treasury Offset Program.

3 i. Complete the Financial Disclosure Statement on a form
4 provided by the USAO and, within 30 days of defendant's entry of a
5 guilty plea, deliver the signed and dated statement, along with all
6 of the documents requested therein, to the USAO by either email at
7 usacac.FinLit@usdoj.gov (preferred) or mail to the USAO Financial
8 Litigation Section at 300 North Los Angeles Street, Suite 7516, Los
9 Angeles, CA 90012. Defendant agrees that defendant's ability to pay
10 criminal debt shall be assessed based on the completed Financial
11 Disclosure Statement and all required supporting documents, as well
12 as other relevant information relating to ability to pay.

13 j. Authorize the USAO to obtain a credit report upon
14 returning a signed copy of this plea agreement.

15 k. Consent to the USAO inspecting and copying all of
16 defendant's financial documents and financial information held by the
17 United States Probation and Pretrial Services Office.

18 3. Defendant further agrees:

19 a. To forfeit all right, title, and interest in and to
20 any and all monies, properties, and/or assets of any kind, derived
21 from or acquired as a result of the illegal activity to which
22 defendant is pleading guilty, specifically including, but not limited
23 to \$120,925.10 seized on or about May 24, 2023, from Bluevine
24 checking account ending in 5915, held in the name of Joseph Little
25 Consulting, Joseph Little (collectively, the "Forfeitable Property").

26 b. To the Court's entry of an order of forfeiture at or
27 before sentencing with respect to the Forfeitable Property and to the
28 forfeiture of the property.

1 c. To take whatever steps are necessary to pass to the
2 United States clear title to the Forfeitable Property, including,
3 without limitation, the execution of a consent decree of forfeiture
4 and the completing of any other legal documents required for the
5 transfer of title to the United States.

6 d. Not to contest any administrative forfeiture
7 proceedings or civil judicial proceedings commenced against the
8 Forfeitable Property. If defendant submitted a claim and/or petition
9 for remission for all or part of the Forfeitable Property on behalf
10 of herself or any other individual or entity, defendant shall and
11 hereby does withdraw any such claims or petitions, and further agrees
12 to waive any right she may have to seek remission or mitigation of
13 the forfeiture of the Forfeitable Property.

14 e. Not to assist any other individual in any effort
15 falsely to contest the forfeiture of the Forfeitable Property.

16 f. Not to claim that reasonable cause to seize the
17 Forfeitable Property was lacking.

18 g. To prevent the transfer, sale, destruction, or loss of
19 any and all assets described above to the extent defendant has the
20 ability to do so.

21 h. That forfeiture of Forfeitable Property shall not be
22 counted toward satisfaction of any special assessment, fine,
23 restitution, costs, or other penalty the Court may impose.

24 i. The parties further agree that, pursuant to the Asset
25 Forfeiture Policy Manual (2021), Chapter 14, Sec. II.B.2 and 28
26 C.F.R. Part 9.8, upon a determination by the government that it can
27 make the required representations set forth therein, and if requested
28 by defendant, the government will submit a restoration request to the

1 Money Laundering and Asset Recovery Section of the Department of
2 Justice, seeking approval for any assets forfeited to be restored
3 to the victims in this case, which may, in turn, satisfy in full or
4 part any restitution order. Defendant has acknowledged that the
5 Attorney General, or his designee, has the sole discretion to approve
6 or deny the restoration request.

7 j. With respect to any criminal forfeiture ordered as a
8 result of this plea agreement, defendant waives: (1) the requirements
9 of Federal Rules of Criminal Procedure 32.2 and 43(a) regarding
10 notice of the forfeiture in the charging instrument, announcements of
11 the forfeiture sentencing, and incorporation of the forfeiture in the
12 judgment; (2) all constitutional and statutory challenges to the
13 forfeiture (including by direct appeal, habeas corpus or any other
14 means); and (3) all constitutional, legal, and equitable defenses to
15 the forfeiture of the Forfeitable Property in any proceeding on any
16 grounds including, without limitation, that the forfeiture
17 constitutes an excessive fine or punishment. Defendant acknowledges
18 that forfeiture of the Forfeitable Property is part of the sentence
19 that may be imposed in this case and waives any failure by the Court
20 to advise defendant of this, pursuant to Federal Rule of Criminal
21 Procedure 11(b) (1) (J), at the time the Court accepts defendant's
22 guilty plea.

23 4. Defendant agrees to cooperate with the Internal Revenue
24 Service in the determination of defendant's tax liability for 2021
25 and 2022. Defendant agrees that:

26 a. Defendant will file, prior to the time of sentencing,
27 amended returns for the years subject to the above admissions,
28 correctly reporting income and correcting improper deductions and

1 credits; will, if requested to do so by the Internal Revenue Service,
2 provide the Internal Revenue Service with information regarding the
3 years covered by the returns; will pay to the Fiscal Clerk of the
4 Court at or before sentencing all additional taxes and all penalties
5 and interest assessed by the Internal Revenue Service on the basis of
6 the returns; and will promptly pay to the Fiscal Clerk of the Court
7 all additional taxes and all penalties and interest thereafter
8 determined by the Internal Revenue Service to be owing as a result of
9 any computational error(s). Payments may be made to the Clerk,
10 United States District Court, Fiscal Department, 255 East Temple
11 Street, Room 1178, Los Angeles, California 90012.

12 b. Nothing in this agreement forecloses or limits the
13 ability of the Internal Revenue Service to examine and make
14 adjustments to defendant's returns after they are filed.

15 c. Defendant will not, after filing the returns, file any
16 claim for refund of taxes, penalties, or interest for amounts
17 attributable to the returns filed in connection with this plea
18 agreement.

19 d. Defendant gives up any and all objections that could
20 be asserted to the Examination Division of the Internal Revenue
21 Service receiving materials or information obtained during the
22 criminal investigation of this matter, including materials and
23 information obtained through grand jury subpoenas.

24 THE USAO'S OBLIGATIONS

25 5. The USAO agrees to:

26 a. Not contest facts agreed to in this agreement.

27 b. Abide by all agreements regarding sentencing contained
28 in this agreement.

1 c. At the time of sentencing, provided that defendant
2 demonstrates an acceptance of responsibility for the offenses up to
3 and including the time of sentencing, recommend a two-level reduction
4 in the applicable Sentencing Guidelines offense level, pursuant to
5 U.S.S.G. § 3E1.1, and recommend and, if necessary, move for an
6 additional one-level reduction if available under that section.

7 d. Except for criminal tax violations (including
8 conspiracy to commit such violations chargeable under 18 U.S.C.
9 § 371), not further criminally prosecute defendant for violations of
10 bank fraud, in violation of 18 U.S.C. § 1344; aggravated identity
11 theft, in violation of 18 U.S.C. § 1028A; and money laundering, in
12 violation of 18 U.S.C. §§ 1956 and 1957, arising out of defendant's
13 conduct described in the agreed-to factual basis set forth in
14 paragraph 15 below. Defendant understands that the USAO is free to
15 criminally prosecute defendant for any other unlawful past conduct or
16 any unlawful conduct that occurs after the date of this agreement.
17 Defendant agrees that at the time of sentencing the Court may
18 consider the uncharged conduct in determining the applicable
19 Sentencing Guidelines range, the propriety and extent of any
20 departure from that range, and the sentence to be imposed after
21 consideration of the Sentencing Guidelines and all other relevant
22 factors under 18 U.S.C. § 3553(a).

23 e. Recommend that defendant be sentenced to a term of
24 imprisonment no higher than the low end of the applicable Sentencing
25 Guidelines range, provided that the offense level used by the Court
26 to determine that range is 28 or higher and provided that the Court
27 does not depart downward in offense level or criminal history
28 category. For purposes of this agreement, the low end of the

1 Sentencing Guidelines range is that defined by the Sentencing Table
2 in U.S.S.G. Chapter 5, Part A.

3 NATURE OF THE OFFENSES

4 6. Defendant understands that for defendant to be guilty of
5 the crime charged in count one, that is, wire fraud, in violation of
6 Title 18, United States Code, Section 1343, the following must be
7 true: (1) defendant knowingly devised or participated in a scheme or
8 plan to defraud, or a scheme to obtain money or property by means of
9 false and fraudulent pretenses, representations, promises, or omitted
10 facts; (2) the statements made or facts omitted were material; (3)
11 the defendant acted with the intent to defraud, that is, the intent
12 to deceive and cheat; and (4) the person used or caused to be used an
13 interstate wire communication to carry out or attempt to carry out an
14 essential part of the scheme.

15 7. Defendant understands that for defendant to be guilty of
16 the crime charged in count two, that is, false claims, in violation
17 of Title 18, United States Code, Section 287, the following must be
18 true: (1) defendant made or presented a false, fictitious, or
19 fraudulent claim to a department of the United States; (2) defendant
20 knew such claim was false, fictitious, or fraudulent; and (3)
21 defendant did so with the specific intent to violate the law or with
22 a consciousness that what she was doing was wrong.

23 PENALTIES AND RESTITUTION

24 8. Defendant understands that the statutory maximum sentence
25 that the Court can impose for a violation of Title 18, United States
26 Code, Section 1343, is: 20 years' imprisonment; a three-year period
27 of supervised release; a fine of \$250,000 or twice the gross gain or
28

1 gross loss resulting from the offense, whichever is greatest; and a
2 mandatory special assessment of \$100.

3 9. Defendant understands that the statutory maximum sentence
4 that the Court can impose for a violation of Title 18, United States
5 Code, Section 287, is: 5 years' imprisonment; a three-year period of
6 supervised release; a fine of \$250,000 or twice the gross gain or
7 gross loss resulting from the offense, whichever is greatest; and a
8 mandatory special assessment of \$100.

9 10. Defendant understands, therefore, that the total maximum
10 sentence for all offenses to which defendant is pleading guilty is:
11 25 years' imprisonment; a three-year period of supervised release; a
12 fine of \$500,000 or twice the gross gain or gross loss resulting from
13 the offenses, whichever is greatest; and a mandatory special
14 assessment of \$200.

15 11. Defendant understands that defendant will be required to
16 pay full restitution to the victim(s) of the offenses to which
17 defendant is pleading guilty. Defendant agrees that, in return for
18 the USAO's compliance with its obligations under this agreement, the
19 Court may order restitution to persons other than the victim(s) of
20 the offenses to which defendant is pleading guilty and in amounts
21 greater than those alleged in the counts to which defendant is
22 pleading guilty. In particular, defendant agrees that the Court may
23 order restitution to any victim of any of the following for any
24 losses suffered by that victim as a result: (a) any relevant conduct,
25 as defined in U.S.S.G. § 1B1.3, in connection with the offenses to
26 which defendant is pleading guilty; and (b) any charges not
27 prosecuted pursuant to this agreement as well as all relevant
28 conduct, as defined in U.S.S.G. § 1B1.3, in connection with those

1 charges. The parties currently believe that the applicable amount of
2 restitution is approximately \$2,255,244, but recognize and agree that
3 this amount could change based on facts that come to the attention of
4 the parties prior to sentencing.

5 12. Defendant understands that supervised release is a period
6 of time following imprisonment during which defendant will be subject
7 to various restrictions and requirements. Defendant understands that
8 if defendant violates one or more of the conditions of any supervised
9 release imposed, defendant may be returned to prison for all or part
10 of the term of supervised release authorized by statute for the
11 offense that resulted in the term of supervised release, which could
12 result in defendant serving a total term of imprisonment greater than
13 the statutory maximum stated above.

14 13. Defendant understands that, by pleading guilty, defendant
15 may be giving up valuable government benefits and valuable civic
16 rights, such as the right to vote, the right to possess a firearm,
17 the right to hold office, and the right to serve on a jury.
18 Defendant understands that she is pleading guilty to felonies and
19 that it is a federal crime for a convicted felon to possess a firearm
20 or ammunition. Defendant understands that the convictions in this
21 case may also subject defendant to various other collateral
22 consequences, including but not limited to revocation of probation,
23 parole, or supervised release in another case and suspension or
24 revocation of a professional license. Defendant understands that
25 unanticipated collateral consequences will not serve as grounds to
26 withdraw defendant's guilty pleas.

27 14. Defendant and her counsel have discussed the fact that, and
28 defendant understands that, if defendant is not a United States

1 citizen, the convictions in this case make it practically inevitable
2 and a virtual certainty that defendant will be removed or deported
3 from the United States. Defendant may also be denied United States
4 citizenship and admission to the United States in the future.
5 Defendant understands that while there may be arguments that
6 defendant can raise in immigration proceedings to avoid or delay
7 removal, removal is presumptively mandatory and a virtual certainty
8 in this case. Defendant further understands that removal and
9 immigration consequences are the subject of a separate proceeding and
10 that no one, including her attorney or the Court, can predict to an
11 absolute certainty the effect of her convictions on her immigration
12 status. Defendant nevertheless affirms that she wants to plead
13 guilty regardless of any immigration consequences that her pleas may
14 entail, even if the consequence is automatic removal from the United
15 States.

16 FACTUAL BASIS

17 15. Defendant admits that defendant is, in fact, guilty of the
18 offenses to which defendant is agreeing to plead guilty. Defendant
19 and the USAO agree to the statement of facts provided below and agree
20 that this statement of facts is sufficient to support pleas of guilty
21 to the charges described in this agreement and to establish the
22 Sentencing Guidelines factors set forth in paragraph 17 below but is
23 not meant to be a complete recitation of all facts relevant to the
24 underlying criminal conduct or all facts known to either party that
25 relate to that conduct.

26 PPP and EIDL Fraud Scheme

27 Beginning in or around June 2020 and continuing through at least
28 in or around December 2021, in Los Angeles County, within the Central

1 District of California, defendant knowingly and with intent to
2 defraud executed a scheme to obtain money from various financial
3 institutions and the United States Small Business Administration
4 ("SBA") through fraudulent applications for loans through the
5 Paycheck Protection Program ("PPP") and the Economic Injury Disaster
6 Loan ("EIDL") program, programs designed to provide relief from the
7 government to small businesses to assist during the COVID-19
8 pandemic.

9 Between 2020 and 2021, defendant requested employer
10 identification numbers for (and in some instances incorporated with
11 the California Secretary of State) approximately 20 entities,
12 including entities associated with a t-shirt business that she and
13 two associates owned and operated (Nasty Womxn Project and She Suite
14 Collective) and entities purportedly associated with J.L., C.H.,
15 S.S., M.W., and others, but which defendant knew were not actually
16 affiliated with those individuals (such as JL Education, Casie Hynes
17 Consulting, College Club, She Suite Ventures, and NW Project).

18 Between June 2020 and December 2021, defendant submitted and
19 caused to be submitted at least 23 fraudulent PPP loan applications
20 to various federally insured financial institutions (the "PPP
21 Lenders") and at least 59 fraudulent EIDL applications to the SBA in
22 the names of both existing and newly created entities, which
23 applications were transmitted via interstate wire to servers
24 associated with the PPP and EIDL program located outside of
25 California. On those applications, defendant at times used the
26 personal information and signatures of J.L., C.H., S.S., M.W., and
27 others, without their authorization. In the applications, defendant
28 also made false statements, including providing false information as

1 to the purported number of employees and average monthly payroll and
2 the purported ownership and control of the entities. Defendant
3 typically also submitted fabricated tax documents and bank statements
4 in support of the PPP and EIDL applications. Defendant made these
5 false statements and included fraudulent supporting documentation
6 knowing and intending that the PPP Lenders and SBA would rely upon
7 the false statements and fraudulent supporting documentation, which
8 were material to the PPP Lenders and SBA as they determined whether
9 to approve the loans and the amount of any approved loans.

10 In order to execute the scheme to defraud and obtain money and
11 property from the PPP Lenders and SBA, on or about April 14, 2021,
12 defendant electronically submitted to American Lending Center ("ALC")
13 an application on behalf of JL Education seeking a PPP loan in the
14 amount of \$416,666.67, which application was transmitted via
15 interstate wire to a server located outside of California. In the
16 application, defendant falsely stated that JL Education was wholly
17 owned by J.L., had 20 employees as of December 31, 2020, and had an
18 average monthly payroll of \$166,666.67. In fact, as defendant knew,
19 J.L. did not own JL Education, and the company did not have the
20 employees or average monthly payroll stated. Defendant also used
21 J.L.'s electronic signature to sign the application without J.L.'s
22 knowledge or permission. In support of JL Education's PPP loan
23 application, defendant submitted, among other things, a fabricated
24 February 2020 bank account purportedly for JL Education, a fabricated
25 2019 Form 1120 federal corporate tax return for JL Education, and a
26 fraudulent 2019 payroll summary report of JL Education employees
27 showing wages earned, even though defendant knew those employees did
28 not work for JL Education or receive those wages from it. Defendant

1 submitted this false and fraudulent information knowing and intending
2 that ALC would rely on it in approving the loan.

3 In reliance on the fraudulent loan applications defendant
4 submitted and the false statements and fabricated documents therein,
5 the PPP Lenders and the SBA approved PPP and EIDL loans for various
6 of the entities defendant created. The PPP Lenders and SBA disbursed
7 proceeds from these loans into entity accounts controlled by
8 defendant, many of which loan proceeds were subsequently transferred
9 to other accounts controlled by defendant and/or used for defendant's
10 personal expenses.

11 Defendant admits that the intended loss related to defendant's
12 fraudulent PPP and EIDL loan scheme is approximately \$3,174,323, and
13 that she received approximately \$2,255,244 in fraudulent proceeds
14 from those loans. Defendant further admits that she caused losses to
15 more than 10 victims and obtained more than \$1 million in gross
16 receipts from one or more financial institutions through this scheme.

17 False Claims

18 Defendant also used some of the same companies discussed above
19 to submit tax forms to the Internal Revenue Service ("IRS")
20 requesting refunds. Following the outbreak of COVID-19, Congress
21 enacted statutes authorizing the IRS to reduce the employment tax
22 burdens of small businesses and reimburse those businesses for wages
23 paid to employees who were on sick or family leave and could not work
24 because of the pandemic. For tax periods in 2020 and 2021, the IRS
25 offered the Employee Retention Credit ("ERC") and paid sick and
26 family leave credit (collectively, the "COVID-19 Tax Credits") to
27 businesses that were significantly impacted by the pandemic.

28

1 Between in or around May 2021 and in or around April 2022,
 2 defendant caused to be submitted tax forms - namely, Advance Payment
 3 of Employer Credits due to COVID-19 ("Form 7200"), Employer's
 4 Quarterly Federal Tax Returns ("Form 941"), and United States
 5 Corporation Income Tax Returns ("Form 1120") - on behalf of She Suite
 6 Ventures; Nasty Womxn Project LLC; and Casie Hynes Consulting
 7 (collectively, the "False Returns"), seeking refunds based on false
 8 statements, including fraudulently claimed COVID-19 Tax Credits:

BUSINESS NAME	EIN	FORM	YEAR / QUARTER	DATE RECEIVED	REFUND REQUESTED
She Suite Ventures	86-1519459	941	2020/2	5/11/2021	\$104,399.59
She Suite Ventures	86-1519459	7200	2020/3	6/26/2021	\$104,399.59
She Suite Ventures	86-1519459	7200	2020/4	6/26/2021	\$104,399.59
She Suite Ventures	86-1519459	941	2021/1	5/11/2021	\$166,557.99
She Suite Ventures	86-1519459	7200	2021/2	7/13/2021	\$195,911.41
She Suite Ventures	86-1519459	7200	2021/3	7/13/2021	\$195,911.41
She Suite Ventures	86-1519459	7200	2021/4	7/13/2021	\$195,911.41
Nasty Womxn Project LLC	85-3519972	1120	2020	8/23/2021	\$42,507.00
Nasty Womxn Project LLC	85-3519972	941	2021/1	6/26/2021	\$36,041.83
Nasty Womxn Project LLC	85-3519972	7200	2021/2	6/26/2021	\$36,041.83
Nasty Womxn Project LLC	85-3519972	7200	2021/3	6/26/2021	\$36,041.83
Casie Hynes Consulting	81-2476098	1120	2020/4	4/19/2022	\$37,580.00

24 In fact, as defendant knew, these entities had little to no
 25 substantial business operations in 2020 and 2021, and did not have
 26 the number of employees claimed, pay the quarterly wages claimed for
 27 those employees, or make the federal tax deposits claimed. In the
 28 cases of Nasty Womxn Project LLC and Casie Hynes Consulting,

1 defendant also knew that those entities did not have the gross
2 receipts she reported on their Form 1120s.

3 For example, on or about July 13, 2021, defendant caused a Form
4 7200 to be filed on behalf of She Suite Ventures for the fourth
5 quarter of 2021, requesting \$195,911.41 as an advance payment of
6 COVID-19 Tax Credits. In the form, defendant falsely claimed that
7 She Suite Ventures had 20 employees and stated that She Suite
8 Ventures had reported \$530,108.00 in wages, tips, and other
9 compensation paid on its most recent Form 941 from the first quarter
10 of 2021. Defendant made these statements (1) knowing that She Suite
11 Ventures did not have that many employees or pay employees the
12 reported amount in wages, tips, and other compensation, and (2) with
13 the specific intent to violate the law and a consciousness that what
14 she was doing was wrong.

15 Defendant admits that she made knowing and willful false
16 statements on the False Returns that she caused to be submitted to
17 the IRS, and sought approximately \$1,255,703 in COVID-19 Tax Credits
18 and tax refunds through those False Returns, none of which the IRS
19 paid.

20 SENTENCING FACTORS

21 16. Defendant understands that in determining defendant's
22 sentence the Court is required to calculate the applicable Sentencing
23 Guidelines range and to consider that range, possible departures
24 under the Sentencing Guidelines, and the other sentencing factors set
25 forth in 18 U.S.C. § 3553(a). Defendant understands that the
26 Sentencing Guidelines are advisory only, that defendant cannot have
27 any expectation of receiving a sentence within the calculated
28 Sentencing Guidelines range, and that after considering the

1 Sentencing Guidelines and the other § 3553(a) factors, the Court will
2 be free to exercise its discretion to impose any sentence it finds
3 appropriate up to the maximum set by statute for the crimes of
4 conviction.

5 17. Defendant and the USAO agree to the following applicable
6 Sentencing Guidelines factors:

7	Base Offense Level:	7	[U.S.S.G. § 2B1.1(a)(1)]
8	Loss Between \$1.5 Million and \$9.5 Million:		[U.S.S.G. § 2B1.1(b)(1)(I) -
9		+16-18	(J)]
10	More than 10 Victims:	+2	[U.S.S.G. § 2B1.1(b)(2)(A)(i)]
11	Use of Means of Identification	+2	[U.S.S.G. § 2B1.1(b)(11)(C)(i)]
13	More than \$1 Million from a Financial Institution	+2	[U.S.S.G. § 2B1.1(b)(17)]
15	Acceptance of Responsibility	-3	[U.S.S.G. § 3E1.1]

17 The USAO will agree to a two-level downward adjustment for acceptance
18 of responsibility (and, if applicable, move for an additional one-
19 level downward adjustment under U.S.S.G. § 3E1.1(b)) only if the
20 conditions set forth in paragraph 5(c) are met and if defendant has
21 not committed, and refrains from committing, acts constituting
22 obstruction of justice within the meaning of U.S.S.G. § 3C1.1, as
23 discussed below. Subject to paragraph 31 below, defendant and the
24 USAO agree not to seek, argue, or suggest in any way, either orally
25 or in writing, that any other specific offense characteristics,
26 adjustments, or departures relating to the offense level be imposed,
27 with the exception that (1) defendant agrees the applicable loss is
28 at least greater than \$1.5 million, corresponding to an adjustment of

1 plus-sixteen under U.S.S.G. § 2B1.1(b)(1)(I), while the government
2 reserves the right to argue—and defendant the right to contest—that
3 the applicable loss is in fact between \$3.5 million and \$9.5 million,
4 corresponding to an adjustment of plus-eighteen under U.S.S.G.
5 § 2B1.1(b)(1)(J); (2) the government reserves the right to argue for-
6 and defendant to contest—the applicability of a two-level enhancement
7 for sophisticated means under U.S.S.G. § 2B1.1(b)(10); (3) defendant
8 reserves the right to argue—and the government the right to contest—
9 that departures under U.S.S.G. §§ 5H1.4 and 5H1.6 should apply; and
10 (4) both parties may argue for or contest the applicability of a two-
11 level reduction under U.S.S.G. § 4C1.1(a). Defendant agrees,
12 however, that if, after signing this agreement but prior to
13 sentencing, defendant were to commit an act, or the USAO were to
14 discover a previously undiscovered act committed by defendant prior
15 to signing this agreement, which act, in the judgment of the USAO,
16 constituted obstruction of justice within the meaning of U.S.S.G.
17 § 3C1.1, the USAO would be free to seek the enhancement set forth in
18 that section and to argue that defendant is not entitled to a
19 downward adjustment for acceptance of responsibility under U.S.S.G.
20 § 3E1.1.

21 18. Defendant understands that there is no agreement as to
22 defendant's criminal history or criminal history category.

23 19. Defendant and the USAO reserve the right to argue for a
24 sentence outside the sentencing range established by the Sentencing
25 Guidelines based on the factors set forth in 18 U.S.C. § 3553(a)(1),
26 (a)(2), (a)(3), (a)(6), and (a)(7). However, defendant agrees not to
27 argue, either orally or in writing, for a sentence of less than 12
28 months' imprisonment.

WAIVER OF CONSTITUTIONAL RIGHTS

20. Defendant understands that by pleading guilty, defendant gives up the following rights:

- a. The right to persist in a plea of not guilty.
- b. The right to a speedy and public trial by jury.
- c. The right to be represented by counsel -- and if
have the Court appoint counsel -- at trial. Defendant
does, however, that, defendant retains the right to be
represented by counsel -- and if necessary have the Court appoint
counsel -- at every other stage of the proceeding.

d. The right to be presumed innocent and to have the burden of proof placed on the government to prove defendant guilty beyond a reasonable doubt.

e. The right to confront and cross-examine witnesses against defendant.

f. The right to testify and to present evidence in opposition to the charges, including the right to compel the attendance of witnesses to testify.

g. The right not to be compelled to testify, and, if defendant chose not to testify or present evidence, to have that choice not be used against defendant.

h. Any and all rights to pursue any affirmative defenses, Fourth Amendment or Fifth Amendment claims, and other pretrial motions that have been filed or could be filed.

WAIVER OF APPEAL OF CONVICTION

21. Defendant understands that, with the exception of an appeal based on a claim that defendant's guilty pleas were involuntary, by pleading guilty defendant is waiving and giving up any right to

1 appeal defendant's convictions on the offenses to which defendant is
2 pleading guilty. Defendant understands that this waiver includes,
3 but is not limited to, arguments that the statutes to which defendant
4 is pleading guilty are unconstitutional, and any and all claims that
5 the statement of facts provided herein is insufficient to support
6 defendant's pleas of guilty.

7 LIMITED MUTUAL WAIVER OF APPEAL OF SENTENCE

8 22. Defendant gives up the right to appeal all of the
9 following: (a) the procedures and calculations used to determine and
10 impose any portion of the sentence; (b) the term of imprisonment
11 imposed by the Court, including, to the extent permitted by law, the
12 constitutionality or legality of defendant's sentence, provided it is
13 within the statutory maximum; (c) the fine imposed by the Court,
14 provided it is within the statutory maximum; (d) the amount and terms
15 of any restitution order, provided it requires payment of no more
16 than \$2,255,244; (e) the term of probation or supervised release
17 imposed by the Court, provided it is within the statutory maximum;
18 and (f) any of the following conditions of probation or supervised
19 release imposed by the Court: the conditions set forth in Second
20 Amended General Order 20-04 of this Court; the drug testing
21 conditions mandated by 18 U.S.C. §§ 3563(a)(5) and 3583(d); and the
22 alcohol and drug use conditions authorized by 18 U.S.C. § 3563(b)(7).

23 23. Defendant also gives up any right to bring a post-
24 conviction collateral attack on the convictions or sentence,
25 including any order of restitution, except a post-conviction
26 collateral attack based on a claim of ineffective assistance of
27 counsel, a claim of newly discovered evidence, or an explicitly
28 retroactive change in the applicable Sentencing Guidelines,

1 sentencing statutes, or statutes of conviction. Defendant
2 understands that this waiver includes, but is not limited to,
3 arguments that the statutes to which defendant is pleading guilty are
4 unconstitutional, and any and all claims that the statement of facts
5 provided herein is insufficient to support defendant's pleas of
6 guilty.

7 24. This agreement does not affect in any way the right of the
8 USAO to appeal the sentence imposed by the Court.

9 RESULT OF WITHDRAWAL OF GUILTY PLEA

10 25. Defendant agrees that if, after entering guilty pleas
11 pursuant to this agreement, defendant seeks to withdraw and succeeds
12 in withdrawing defendant's guilty pleas on any basis other than a
13 claim and finding that entry into this plea agreement was
14 involuntary, then (a) the USAO will be relieved of all of its
15 obligations under this agreement; and (b) should the USAO choose to
16 pursue any charge that was either dismissed or not filed as a result
17 of this agreement, then (i) any applicable statute of limitations
18 will be tolled between the date of defendant's signing of this
19 agreement and the filing commencing any such action; and
20 (ii) defendant waives and gives up all defenses based on the statute
21 of limitations, any claim of pre-indictment delay, or any speedy
22 trial claim with respect to any such action, except to the extent
23 that such defenses existed as of the date of defendant's signing this
24 agreement.

25 RESULT OF VACATUR, REVERSAL OR SET-ASIDE

26 26. Defendant agrees that if any count of conviction is
27 vacated, reversed, or set aside, the USAO may: (a) ask the Court to
28 resentence defendant on any remaining count of conviction, with both

1 the USAO and defendant being released from any stipulations regarding
2 sentencing contained in this agreement, (b) ask the Court to void the
3 entire plea agreement and vacate defendant's guilty plea on any
4 remaining count of conviction, with both the USAO and defendant being
5 released from all their obligations under this agreement, or
6 (c) leave defendant's remaining conviction, sentence, and plea
7 agreement intact. Defendant agrees that the choice among these three
8 options rests in the exclusive discretion of the USAO.

9 EFFECTIVE DATE OF AGREEMENT

10 27. This agreement is effective upon signature and execution of
11 all required certifications by defendant, defendant's counsel, and an
12 Assistant United States Attorney.

13 BREACH OF AGREEMENT

14 28. Defendant agrees that if defendant, at any time after the
15 effective date of this agreement, knowingly violates or fails to
16 perform any of defendant's obligations under this agreement ("a
17 breach"), the USAO may declare this agreement breached. All of
18 defendant's obligations are material, a single breach of this
19 agreement is sufficient for the USAO to declare a breach, and
20 defendant shall not be deemed to have cured a breach without the
21 express agreement of the USAO in writing. If the USAO declares this
22 agreement breached, and the Court finds such a breach to have
23 occurred, then: (a) if defendant has previously entered guilty pleas
24 pursuant to this agreement, defendant will not be able to withdraw
25 the guilty pleas, and (b) the USAO will be relieved of all its
26 obligations under this agreement.

27 29. Following the Court's finding of a knowing breach of this
28 agreement by defendant, should the USAO choose to pursue any charge

1 that was either dismissed or not filed as a result of this agreement,
2 then:

3 a. Defendant agrees that any applicable statute of
4 limitations is tolled between the date of defendant's signing of this
5 agreement and the filing commencing any such action.

6 b. Defendant waives and gives up all defenses based on
7 the statute of limitations, any claim of pre-indictment delay, or any
8 speedy trial claim with respect to any such action, except to the
9 extent that such defenses existed as of the date of defendant's
10 signing this agreement.

11 c. Defendant agrees that: (i) any statements made by
12 defendant, under oath, at the guilty plea hearing (if such a hearing
13 occurred prior to the breach); (ii) the agreed to factual basis
14 statement in this agreement; and (iii) any evidence derived from such
15 statements, shall be admissible against defendant in any such action
16 against defendant, and defendant waives and gives up any claim under
17 the United States Constitution, any statute, Rule 410 of the Federal
18 Rules of Evidence, Rule 11(f) of the Federal Rules of Criminal
19 Procedure, or any other federal rule, that the statements or any
20 evidence derived from the statements should be suppressed or are
21 inadmissible.

22 COURT AND UNITED STATES PROBATION AND PRETRIAL SERVICES

23 OFFICE NOT PARTIES

24 30. Defendant understands that the Court and the United States
25 Probation and Pretrial Services Office are not parties to this
26 agreement and need not accept any of the USAO's sentencing
27 recommendations or the parties' agreements to facts or sentencing
28 factors.

1 31. Defendant understands that both defendant and the USAO are
2 free to: (a) supplement the facts by supplying relevant information
3 to the United States Probation and Pretrial Services Office and the
4 Court, (b) correct any and all factual misstatements relating to the
5 Court's Sentencing Guidelines calculations and determination of
6 sentence, and (c) argue on appeal and collateral review that the
7 Court's Sentencing Guidelines calculations and the sentence it
8 chooses to impose are not error, although each party agrees to
9 maintain its view that the calculations in paragraph 17 are
10 consistent with the facts of this case. While this paragraph permits
11 both the USAO and defendant to submit full and complete factual
12 information to the United States Probation and Pretrial Services
13 Office and the Court, even if that factual information may be viewed
14 as inconsistent with the facts agreed to in this agreement, this
15 paragraph does not affect defendant's and the USAO's obligations not
16 to contest the facts agreed to in this agreement.

17 32. Defendant understands that even if the Court ignores any
18 sentencing recommendation, finds facts or reaches conclusions
19 different from those agreed to, and/or imposes any sentence up to the
20 maximum established by statute, defendant cannot, for that reason,
21 withdraw defendant's guilty pleas, and defendant will remain bound to
22 fulfill all defendant's obligations under this agreement. Defendant
23 understands that no one -- not the prosecutor, defendant's attorney,
24 or the Court -- can make a binding prediction or promise regarding
25 the sentence defendant will receive, except that it will be within
26 the statutory maximum.

27
28

NO ADDITIONAL AGREEMENTS

2 33. Defendant understands that, except as set forth herein,
3 there are no promises, understandings, or agreements between the USAO
4 and defendant or defendant's attorney, and that no additional
5 promise, understanding, or agreement may be entered into unless in a
6 writing signed by all parties or on the record in court.

PLEA AGREEMENT PART OF THE GUILTY PLEA HEARING

8 34. The parties agree that this agreement will be considered
9 part of the record of defendant's guilty plea hearing as if the
10 entire agreement had been read into the record of the proceeding.

11 AGREED AND ACCEPTED

12 UNITED STATES ATTORNEY'S OFFICE
13 FOR THE CENTRAL DISTRICT OF
CALIFORNIA

14 E. MARTIN ESTRADA
United States Attorney

St. John

3/15/2024

Date

KRISTEN A. WILLIAMS
Assistant United States Attorney

CASIE HYNES
Defendant

CASIE HYNES
Defendant

3-14-24

Date

111

Marie

3/15/2024

Date

MARK J. WERKSMAN
Attorney for Defendant CASIE HYNES

CERTIFICATION OF DEFENDANT

2 I have read this agreement in its entirety. I have had enough
3 time to review and consider this agreement, and I have carefully and
4 thoroughly discussed every part of it with my attorney. I understand
5 the terms of this agreement, and I voluntarily agree to those terms.
6 I have discussed the evidence with my attorney, and my attorney has
7 advised me of my rights, of possible pretrial motions that might be
8 filed, of possible defenses that might be asserted either prior to or
9 at trial, of the sentencing factors set forth in 18 U.S.C. § 3553(a),
10 of relevant Sentencing Guidelines provisions, and of the consequences
11 of entering into this agreement. No promises, inducements, or
12 representations of any kind have been made to me other than those
13 contained in this agreement. No one has threatened or forced me in
14 any way to enter into this agreement. I am satisfied with the
15 representation of my attorney in this matter, and I am pleading
16 guilty because I am guilty of the charges and wish to take advantage
17 of the promises set forth in this agreement, and not for any other
18 reason.

CASIE HYNES
Defendant

3-14-24
Date

Date

CERTIFICATION OF DEFENDANT'S ATTORNEY

2 I am CASIE HYNES's attorney. I have carefully and thoroughly
3 discussed every part of this agreement with my client. Further, I
4 have fully advised my client of her rights, of possible pretrial
5 motions that might be filed, of possible defenses that might be
6 asserted either prior to or at trial, of the sentencing factors set
7 forth in 18 U.S.C. § 3553(a), of relevant Sentencing Guidelines
8 provisions, and of the consequences of entering into this agreement.
9 To my knowledge: no promises, inducements, or representations of any
10 kind have been made to my client other than those contained in this
11 agreement; no one has threatened or forced my client in any way to
12 enter into this agreement; my client's decision to enter into this
13 agreement is an informed and voluntary one; and the factual basis set
14 forth in this agreement is sufficient to support my client's entry of
15 guilty pleas pursuant to this agreement.

Marie

3/15/2024

MARK J. WERKSMAN
Attorney for Defendant CASIE HYNES

Date

Exhibit A

UNITED STATES DISTRICT COURT

FOR THE CENTRAL DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

CR No.

Plaintiff,

I N F O R M A T I O N

v.

[18 U.S.C. § 1343: Wire Fraud; 18 U.S.C. § 287: False, Fictitious, or Fraudulent Claims; 18 U.S.C. § 982: Criminal Forfeiture]

CASIE HYNES,
aka "Casie Little,"

Defendant.

The United States Attorney charges:

COUNT ONE

[18 U.S.C. § 1343]

A. INTRODUCTORY ALLEGATIONS

At times relevant to this Information:

Defendant and Relevant Entities

1. Defendant CASIE HYNES, also known as "Casie Little," was a resident of Los Angeles County.

2. Between October 2020, and August 2021, defendant HYNES incorporated at least six businesses, including Casie Hynes Consulting; Nasty Womxn Project, LLC; Joseph Little Consulting, LLC; She Suite Collective, LLC; and Casie Little, most of which listed defendant HYNES as the organizer and/or chief executive officer

1 ("CEO") of the business and listed one of defendant HYNES's
2 residences as the business address.

3 3. Between in or around June 2020 and July 2021, defendant
4 HYNES also obtained and caused to be obtained employer identification
5 numbers ("EINs") for at least 24 businesses, including Joseph Little,
6 Caitlyn Hynes, Casie Little Consulting, College Access Project, Casie
7 & Joseph Little, Joseph Little Consulting, NW Project, Nasty Womxn
8 Project, She Suite Collective, SheSuiteCollective, She-Suite
9 Partners, She Suite Partners, College Club, She Suite Ventures,
10 Madeleine Weber, NW Project CA, JL Education, Casie Hynes RVOCTR
11 04122021, CL Services, CL Education, and Casie Hynes Property TR.

12 The Paycheck Protection Program

13 4. The United States Small Business Administration ("SBA")
14 was an executive-branch agency of the United States government that
15 provided support to entrepreneurs and small businesses. The mission
16 of the SBA was to maintain and strengthen the nation's economy by
17 enabling the establishment and viability of small businesses and by
18 assisting in the economic recovery of communities after disasters.

19 5. As part of this effort, the SBA facilitated government-
20 backed loans through banks, credit unions, and other lenders.

21 6. The Coronavirus Aid, Relief, and Economic Security
22 ("CARES") Act was a federal law enacted in or about March 2020 that
23 was designed to provide emergency financial assistance to Americans
24 suffering economic harm as a result of the COVID-19 pandemic. One
25 form of assistance provided by the CARES Act was the authorization of
26 United States taxpayer funds in forgivable loans to small businesses
27 for job retention and certain other expenses, through a program
28 referred to as the Paycheck Protection Program ("PPP").

1 7. To obtain a PPP loan, a qualifying business was required to
2 submit a PPP loan application, signed by an authorized representative
3 of the business. The PPP loan application required the business,
4 through its authorized representative, to acknowledge the program
5 rules and make certain affirmative certifications to be eligible to
6 obtain the PPP loan. One such certification required the applicant
7 to affirm that “[t]he [PPP loan] funds w[ould] be used to retain
8 workers and maintain payroll or make mortgage interest payments,
9 lease payments, and utility payments.” The applicant, through its
10 authorized representative, was also required to acknowledge that “I
11 understand that if the funds are used for unauthorized purposes, the
12 federal government may pursue criminal fraud charges.” In the PPP
13 loan application, the small business, through its authorized
14 representative, was required to state, among other things, its: (a)
15 average monthly payroll expenses; and (b) number of employees. These
16 figures were used to calculate the amount of money the small business
17 was eligible to receive under the PPP, and a business could not
18 receive a loan of more than 2.5 times its average monthly payroll
19 costs. In addition, businesses applying for a PPP loan were required
20 to provide documentation showing their payroll expenses.

21 8. A PPP loan application was processed by a participating
22 financial institution (“lender”). If a PPP loan application was
23 approved, the participating lender would fund the loan using its own
24 monies, which were guaranteed by the SBA. Data from the application,
25 including information about the borrower, the total amount of the
26 loan, and the listed number of employees, was transmitted by the
27 lender to the SBA in the course of processing the loan.

1 9. PPP loan proceeds were required to be used by the business
2 on certain permissible expenses, including payroll costs, mortgage
3 interest, rent, and utilities. Under the applicable PPP rules and
4 guidance, the interest and principal on the PPP loan was eligible for
5 forgiveness if the business was eligible for the PPP loan it
6 received, spent the loan proceeds on these permissible expense items
7 within a designated period of time, and used a certain portion of the
8 loan proceeds for payroll expenses.

9 The Economic Injury Disaster Loan Program

10 10. The Economic Injury Disaster Loan ("EIDL") Program was an
11 SBA program that provided low-interest financing to small businesses,
12 renters, and homeowners in regions affected by declared disasters.

13 11. The CARES Act authorized the SBA to provide EIDLs up to \$2
14 million to eligible small businesses experiencing substantial
15 financial disruption due to the COVID-19 pandemic. In addition, the
16 CARES Act authorized the SBA to issue advances of up to \$10,000 to
17 small businesses applying for an EIDL.

18 12. To obtain an EIDL and an advance, a qualifying business was
19 required to submit an application to the SBA and provide information
20 about its operations, such as the number of employees, gross revenues
21 for the 12-month period preceding the disaster, and cost of goods
22 sold in the 12-month period preceding the disaster. In the case of
23 EIDLs for COVID-19 relief, the 12-month period extended from January
24 1, 2019, to January 31, 2020. Applicants certified that all the
25 information in the application was true and correct to the best of
26 their knowledge.

27 13. EIDL applications were submitted directly to the SBA and
28 processed by the agency with support from a government contractor.

1 The amount of the loan was determined, in part, on the information
2 provided by the applicant about employment, revenue, and cost of
3 goods, as described above.

4 14. Any funds issued under an EIDL or advance were issued
5 directly by the SBA. EIDL funds could be used for payroll expenses,
6 sick leave, production costs, and business obligations, such as
7 debts, rent, and mortgage payments. Borrowers, as a part of the EIDL
8 loan application, certified that they would use loan proceeds "solely
9 as working capital to alleviate economic injury caused by disaster
10 occurring in the month of January 31, 2020, and continuing
11 thereafter." If the applicant also obtained a loan under the PPP,
12 the EIDL loan funds could not be used for the same purpose as the PPP
13 loan funds.

14 B. THE SCHEME TO DEFRAUD

15 15. Beginning no later than in or around June 2020, and
16 continuing until at least in or around December 2021, in Los Angeles
17 County, within the Central District of California, and elsewhere,
18 defendant HYNES, knowingly and with intent to defraud, devised,
19 intended to devise, and participated in a scheme to defraud lenders
20 and the SBA, and to obtain money and property from the lenders and
21 the SBA by means of material false pretenses, representations, and
22 promises, and the concealment of material facts.

23 16. The fraudulent scheme operated and was carried out, in
24 substance, as follows:

25 a. Defendant HYNES incorporated and/or obtained EINs for
26 a variety of businesses (collectively, the "HYNES Companies").

27 b. Defendant HYNES applied for PPP and EIDL loans on
28 behalf of the Hynes Companies. In those applications, defendant

1 HYNES made false statements to lenders and the SBA, including false
2 representations regarding the number of employees to whom the
3 companies had paid wages and the amount of those purported wages, and
4 false certifications that the loans would be used for permissible
5 business purposes. In some instances, and in order to conceal her
6 involvement with the loans and make the companies seem more
7 legitimate, defendant HYNES applied for the loans using the names and
8 personal information of real persons as purported officers or
9 employees of the businesses, knowing that those persons did not hold
10 those roles and had not authorized defendant HYNES to use their names
11 and information in connection with the applications.

12 c. In connection with those applications, defendant HYNES
13 also electronically submitted, and cause to be submitted, false
14 documents to lenders in support of the fraudulent PPP and EIDL loan
15 applications, including false and fictitious bank and tax documents,
16 and documents bearing the forged signatures of real persons.

17 d. At the time of these applications, defendant HYNES
18 knew that the representations regarding the numbers of employees and
19 purported wages paid and intended use of the loan proceeds were
20 false, the bank and tax documents were fabricated, and the signatures
21 were forged. In making these false representations and submitting
22 these fabricated documents, defendant HYNES knew and intended that
23 the lenders would rely on them to approve the applications and
24 determine the amounts to be disbursed under the PPP and EIDL
25 programs.

26 e. Defendant HYNES directed that PPP and EIDL loan
27 proceeds be deposited into bank accounts that defendant HYNES
28 controlled.

f. Defendant HYNES then used the fraudulently obtained PPP and EIDL loan proceeds for her own personal benefit, including for expenses prohibited under the requirements of the PPP and EIDL programs.

17. Between June 2020 and June 2021, defendant HYNES submitted and caused to be submitted approximately 23 fraudulent PPP loan applications to various federally insured financial institutions and approximately 63 fraudulent EIDL applications to the SBA on behalf of the HYNES Companies seeking a total of approximately \$3,174,323 in PPP and EIDL funds, and actually received approximately \$2,255,244 in fraudulent proceeds from those loans based on the false and fraudulent statements, representations, and promises in the applications.

C. USE OF THE WIRES

18. On or about April 14, 2021, in Los Angeles, within the Central District of California, and elsewhere, defendant HYNES, for the purpose of executing the above-described scheme to defraud, transmitted and caused the transmission of, by means of wire communications in interstate commerce, a PPP loan application in the name of JL Education from California, to American Lending Center via a server outside the State of California.

1 COUNT TWO

2 [18 U.S.C. §§ 287, 2(b)]

3 19. The Grand Jury re-alleges paragraphs 1 through 3 of this
4 Information here.

5 A. INTRODUCTORY ALLEGATIONS

6 At times relevant to this Information:

7 The CARES Act and Coronavirus Response Credits

8 20. The Internal Revenue Service ("IRS") was an agency of the
9 United States responsible for collecting taxes and administering the
10 Internal Revenue Code.

11 21. The CARES Act authorized an employee retention tax credit
12 (the "ERC") that a small business could use to reduce the employment
13 tax it owed to the IRS. To qualify, the business had to have been
14 operational in 2020 and to have experienced (1) at least a partial
15 suspension of the business's operations because of a government
16 COVID-19 order (e.g., an order limiting commerce, group meetings, or
17 travel) or (2) a significant decline in profits. The ERC equaled a
18 percentage of the wages that the business paid to its employees
19 during the quarter, subject to a maximum amount.

20 22. The Families First Coronavirus Response Act ("Coronavirus
21 Response Act") and its amendments authorized the IRS to give a credit
22 against employment taxes to reimburse businesses for the wages paid
23 to employees who were on sick or family leave and could not work
24 because of COVID-19 (the "paid sick and family leave credit," and,
25 collectively with the ERC, the "COVID-19 Tax Credits"). The paid
26 sick and family leave credit equaled the wages the business paid to
27 employees during the sick or family leave, subject to a maximum
28 amount.

1 23. The taxpayer could request the COVID-19 Tax Credits on the
2 IRS Form 941 (Employer's Quarterly Federal Tax Return) ("Form 941")
3 and was required to truthfully state, among other things, the number
4 of employees and business's quarterly wages. The COVID-19 Tax
5 Credits could generate refunds, and the taxpayer could request that
6 the IRS pay the refunds in advance, before the business filed its
7 quarterly employment tax return, through the filing of an IRS Form
8 7200 (Advance Payment of Employer Credits Due to COVID-19) ("Form
9 7200").

10 24. Federal Tax Deposits ("FTDs"), among other things,
11 consisted of employment taxes, including taxes that were withheld
12 from employees' wages. Certain employers were required to make
13 periodic FTDs to the IRS, normally on a monthly or semiweekly basis.
14 On the IRS Form 941, the employer could then deduct the FTDs paid to
15 the IRS for the applicable quarter from the total amount of
16 employment taxes due to the IRS.

17 She Suite Ventures

18 25. In or around January 2021, defendant HYNES obtained an EIN
19 on behalf of a business called She Suite Ventures.

20 26. For tax years 2020 through 2021, She Suite Ventures had no
21 substantial business operations and IRS records reflect neither (i)
22 the issuance of any Forms W-2, Forms 1099, or other wage reporting
23 forms to any individuals, nor (ii) the payment of any FTDs to the IRS
24 on She Suite Ventures' behalf.

25 B. THE FALSE CLAIMS

26 27. On or about July 13, 2021, in Los Angeles County, within
27 the Central District of California, and elsewhere, defendant HYNES
28 made and presented, and willfully caused to be made and presented, to

1 the IRS, which is part of the United States Department of the
2 Treasury, a false, fictitious, and fraudulent claim against the
3 United States for the payment of a tax refund - namely, a Form 7200
4 filed on behalf of She Suite Ventures for the fourth quarter of 2021,
5 requesting approximately \$195,911.41 as an advance payment of COVID-
6 19 Tax Credits - which claim defendant HYNES then knew to be false,
7 fictitious, and fraudulent in that She Suite Ventures was not
8 entitled to the claimed advance payment as reported on the return,
9 including because She Suite Ventures did not have the number of
10 employees claimed on the return and had not paid employees the amount
11 in wages, tips, and other compensation reported on that return.

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1 FORFEITURE ALLEGATION

2 [18 U.S.C. § 982]

3 1. Pursuant to Rule 32.2(a) of the Federal Rules of Criminal
4 Procedure, notice is hereby given that the United States of America
5 will seek forfeiture as part of any sentence, pursuant to Title 18,
6 United States Code, Section 982(a)(2), in the event of the
7 defendant's conviction of the offense set forth in Count One of this
8 Indictment.

9 2. The defendant, if so convicted, shall forfeit to the United
10 States of America the following:

11 (a) All right, title and interest in any and all property,
12 real or personal, constituting, or derived from, any proceeds
13 obtained, directly or indirectly, as a result of the offense,
14 including but not limited to \$120,925.10 seized on or about May 24,
15 2023, from Bluevine checking account ending in 5915, held in the name
16 of Joseph Little Consulting, Joseph Little; and

17 (b) To the extent such property is not available for
18 forfeiture, a sum of money equal to the total value of the property
19 described in subparagraph (a).

20 3. Pursuant to Title 21, United States Code, Section 853(p), as
21 incorporated by Title 18, United States Code, Section 982(b), the
22 defendant, if so convicted, shall forfeit substitute property, up to
23 the total value of the property described in the preceding paragraph
24 if, as the result of any act or omission of the defendant, the
25 property described in the preceding paragraph, or any portion
26 thereof: (a) cannot be located upon the exercise of due diligence;
27 (b) has been transferred, sold to or deposited with a third party;
28 (c) has been placed beyond the jurisdiction of the court; (d) has

1 been substantially diminished in value; or (e) has been commingled
2 with other property that cannot be divided without difficulty.

3
4 E. MARTIN ESTRADA
5 United States Attorney
6

7 MACK E. JENKINS
8 Assistant United States Attorney
9 Chief, Criminal Division

10 RANEE A. KATZENSTEIN
11 Assistant United States Attorney
12 Chief, Major Frauds Section

13 KRISTEN A. WILLIAMS
14 Assistant United States Attorney
15 Deputy Chief, Major Frauds Section